

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH: CHENNAI

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1135/Chny/2024
निर्धारण वर्ष /Assessment Year: 2017-18

Khusboo
No.142, 3rd Floor,
Amman Koil Street,
George Town,
Chennai – 600 001.
[PAN: BXUPK 9588B]

The Income Tax Officer,
Vs. Non Corporate Ward 5(1),
Chennai

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri S.Sridhar, Advocate
: Shri G.Suresh, JCIT

सुनवाई की तारीख/Date of Hearing

: 24.06.2024

घोषणा की तारीख /Date of Pronouncement

: 05.07.2024

आदेश / **ORDER**

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2017-18 arises out of the order of Learned Commissioner of Income Tax, Appeal, Addl/JCIT(A)-2, Lucknow [hereinafter "CIT(A)"] dated 21.03.2024 in the matter of assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 09.12.2019.

2. The assessee is an individual filed her return of income for AY 2017-18 on 26.02.2018, admitting an income of Rs.2,85,350/-. The case was selected for scrutiny under CASS and for the reason cash deposit during demonetization period and concluded the assessment u/s. 143(3) of the Act on 09.12.2019. Aggrieved by the order of the AO, the assessee preferred an appeal before the CIT(A).

3. The Id.CIT(A) had issued six notices affording opportunities to the assessee to appear for hearing. However, the assessee had not responded. Thus, the Id.CIT(A) has dismissed the appeal by passing an exparte order dated 21.03.2024. Aggrieved by the order of the Id.CIT(A), the assessee is before us.

4. The Ld. A.R stated that the Id.CIT(A) has erred in dismissing the appeal in limine for non-prosecution and prayed for remanding the matter back to the Id.CIT(A) .

5. On the other hand, the Ld. DR argued that the assessee has not made any submissions, despite of sufficient opportunities provided to the assessee.

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6. We have heard both the parties and gone through the order of the Id.CIT(A). It is noted that the Id.CIT(A) has dismissed the appeal ex-parte. The Ld. A.R submitted that three notices were issued during covid pandemic period, which could not be complied. We are of the opinion that keeping in view the principles of natural justice, we remit the matter back to the file of the Ld. CIT(A) for denovo adjudication. We also direct the assessee to appear before the Ld. CIT(A) on the date of hearing without fail. In view of the above, the appeal filed by the assessee is allowed for statistical purposes.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 5th July, 2024.

Sd/-
(यस यस विश्वनेत्र रवि)
(SS Viswanethra Ravi)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 5th July, 2024.

EDN/-

Sd/-
(जगदीश)
(Jagadish)

लेखा सदस्य /Accountant Member

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF